

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.1001 When Opinions from the Department are Binding</b>
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**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**SUBPART J: BINDING OPINIONS**

**Section 130.1001 When Opinions from the Department are Binding**

- a) Taxpayers may not rely on verbal opinions from Department employees. For Department rules concerning the binding effect of Private Letter Rulings and General Information Letters, see 2 Ill. Adm. Code 1200.
- b) For Department rules concerning the rescission of Private Letter Rulings, see 2 Ill. Adm. Code 1200.
- c) As used in this Part, "Regulation" means any Department rule or Regulation of general application, whether called a "Rule", a "Regulation", an "Article", a "Section", a "Part" or something else.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)